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Massachusetts

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Department of Revenue

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Mitchell Adams, Commissioner

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# Important Notice: Room Occupancy Tax

All hotels, motels and other lodging establishments  
in Boston, Cambridge, Springfield and Worcester

Recent legislation provides for a Convention Center Financing Fee of 2.75% on room occupancy in hotels, motels, lodging houses or bed and breakfast establishments in Boston, Cambridge, Springfield and Worcester. This fee is in addition to the state room occupancy tax of 5.7% and the current local option room occupancy tax of 4% in effect for those cities.

Effective January 1, 1998, all lodging establishments within the four affected cities are required to collect the new total room occupancy tax of 12.45%.